

MACOMB COUNTY, MICHIGAN

Combining Balance Sheet

Nonmajor Fund Types

December 31, 2005

	Special Revenue	Debt Service	Capital Projects	Total
Assets				
Cash and pooled investments	\$ 15,312,085	\$ 7,703,997	\$ 42,730,644	\$ 65,746,726
Taxes receivable	-	115,524	-	115,524
Accrued interest receivable	-	-	93,696	93,696
Accounts receivable, net	9,521,998	-	418,509	9,940,507
Due from other governments	3,754,852	-	51,148	3,806,000
Due from governmental funds	-	-	-	-
Due from business-type units	-	-	-	-
Due from fiduciary funds	-	-	-	-
Advances to other funds	30,000	-	-	30,000
Surplus property	-	-	-	-
Other assets	101,862	625	2,433	104,920
Total Assets	\$ 28,720,797	\$ 7,820,146	\$ 43,296,430	\$ 79,837,373

Liabilities and Fund Balances

Liabilities

Accounts payable	\$ 2,849,804	-	\$ 1,904,347	\$ 4,754,151
Accrued liabilities	-	-	625,506	625,506
Accrued compensation and benefits	257,959	-	-	257,959
Due to other governments	443,086	-	-	443,086
Due to governmental funds	2,720,276	-	-	2,720,276
Due to business-type units	-	-	-	-
Deferred revenue	795,726	153,696	-	949,422
Total Liabilities	7,066,851	153,696	2,529,853	9,750,400

Fund Balances

Reserved

Debt service	-	7,666,450	-	7,666,450
Advances to other funds	30,000	-	-	30,000
Long-term receivables	6,854,606	-	-	6,854,606
Capital projects	5,241,192	-	25,039,446	30,280,638

Unreserved

Designated

Capital projects	-	-	15,727,131	15,727,131
Programs	3,272,733	-	-	3,272,733
Undesignated	6,255,415	-	-	6,255,415

Total Fund Balances	21,653,946	7,666,450	40,766,577	70,086,973
Total Liabilities and Fund Balances	\$ 28,720,797	\$ 7,820,146	\$ 43,296,430	\$ 79,837,373

MACOMB COUNTY, MICHIGAN
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Fund Types
Year Ended December 31, 2005

	Special Revenue	Debt Service	Capital Projects	Total
Revenues				
Taxes	\$ -	\$ 212,521	\$ -	\$ 212,521
Licenses and permits	811,480	-	-	811,480
Federal & State grants	49,268,310	-	-	49,268,310
Other grants	287,371	-	-	287,371
Charges for services	12,818,274	-	2,717,056	15,535,330
Investment income	175,344	332,252	879,298	1,386,894
Fines and forfeitures	745,089	-	-	745,089
Other revenue	354,309	-	59,294	413,603
Total Revenues	64,460,177	544,773	3,655,648	68,660,598
Expenditures				
Current				
Judicial	12,589,978	-	-	12,589,978
General government	1,298,738	-	-	1,298,738
Public safety	8,190,901	-	-	8,190,901
Public works	340,943	78,082	534,820	953,845
Health and welfare	73,155,641	-	-	73,155,641
Recreation and cultural	2,903,999	-	-	2,903,999
Capital outlay	957,826	-	22,010,787	22,968,613
Debt service				
Principal	-	3,560,000	-	3,560,000
Interest and fees	-	3,064,278	-	3,064,278
Bond issuance costs	-	45,885	242,643	288,528
Total Expenditures	99,438,026	6,748,245	22,788,250	128,974,521
Excess of Revenues over (under) Expenditures	(34,977,849)	(6,203,472)	(19,132,602)	(60,313,923)
Other financing sources (uses)				
Issuance of debt	-	2,875,000	19,380,000	22,255,000
Transfers in	39,237,216	6,143,253	15,936,070	61,316,539
Transfers out	(3,270,687)	-	(10,725,036)	(13,995,723)
Bond discounts	-	(27,482)	(177,072)	(204,554)
Payment to refunding debt escrow agent	-	(2,801,633)	-	(2,801,633)
Total Other financing sources (uses)	35,966,529	6,189,138	24,413,962	66,569,629
Net change in fund balances	988,680	(14,334)	5,281,360	6,255,706
Fund Balances, beginning of year	20,665,266	7,680,784	35,485,217	63,831,267
Fund Balances, end of year	\$ 21,653,946	\$ 7,666,450	\$ 40,766,577	\$ 70,086,973

MACOMB COUNTY, MICHIGAN
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2005

	<u>Child Care (1)</u>	<u>COMET</u>	<u>Community Services Agency (1)</u>	<u>Emergency Management Grants</u>	<u>Friend of the Court (1)</u>
Assets					
Cash and pooled investments	\$ 2,467,183	\$ 992,566	\$ 1,496,704	\$ -	\$ -
Accounts receivable, net	-	-	-	-	-
Due from other governments	42,462	-	230,371	918,043	874,084
Advances to other funds	-	-	-	-	-
Other assets	30,841	18,747	1,759	50,370	-
Total Assets	<u>\$ 2,540,486</u>	<u>\$ 1,011,313</u>	<u>\$ 1,728,834</u>	<u>\$ 968,413</u>	<u>\$ 874,084</u>
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ 690,397	\$ 35,550	\$ -	\$ 58,990	\$ -
Accrued compensation and benefits	-	-	39,759	-	-
Due to other governments	-	-	166	-	-
Due to governmental funds	-	-	-	909,423	65,637
Deferred revenue	-	-	-	-	727,686
Total Liabilities	<u>690,397</u>	<u>35,550</u>	<u>39,925</u>	<u>968,413</u>	<u>793,323</u>
Fund Balances					
Reserved					
Advances to other funds	-	-	-	-	-
Long-term receivables	-	-	-	-	-
Capital projects	-	-	-	-	-
Unreserved					
Designated					
Programs	-	975,763	-	-	-
Undesignated	1,850,089	-	1,688,909	-	80,761
Total Fund Balances	<u>1,850,089</u>	<u>975,763</u>	<u>1,688,909</u>	<u>-</u>	<u>80,761</u>
Total Liabilities and Fund Balances	<u>\$ 2,540,486</u>	<u>\$ 1,011,313</u>	<u>\$ 1,728,834</u>	<u>\$ 968,413</u>	<u>\$ 874,084</u>

(1) - Balance sheet as of September 30, 2005

MACOMB COUNTY, MICHIGAN
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2005

	Health Department	Health Grants (1)	County Library	Macomb/St. Clair Employment and Training	MSU Extension
Assets					
Cash and pooled investments	\$ 2,836,494	\$ 212,751	\$ 521,190	\$ 82,380	\$ 210,647
Accounts receivable, net	282,908	-	11,691	-	5,678
Due from other governments	578,929	20,035	-	-	3,495
Advances to other funds	-	-	30,000	-	-
Other assets	-	109	-	-	-
Total Assets	\$ 3,698,331	\$ 232,895	\$ 562,881	\$ 82,380	\$ 219,820
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ 1,064,688	\$ 24,210	\$ 101,884	\$ 78,246	\$ 959
Accrued compensation and benefits	149,305	19,740	22,234	4,134	695
Due to other governments	95,757	145,737	-	-	-
Due to governmental funds	-	-	-	-	-
Deferred revenue	38,250	-	-	-	3,507
Total Liabilities	1,348,000	189,687	124,118	82,380	5,161
Fund Balances					
Reserved					
Advances to other funds	-	-	30,000	-	-
Long-term receivables	-	-	-	-	-
Capital projects	-	-	-	-	-
Unreserved					
Designated					
Programs	541,056	43,208	58,551	-	214,659
Undesignated	1,809,275	-	350,212	-	-
Total Fund Balances	2,350,331	43,208	438,763	-	214,659
Total Liabilities and Fund Balances	\$ 3,698,331	\$ 232,895	\$ 562,881	\$ 82,380	\$ 219,820

(1) - Balance sheet as of September 30, 2005

MACOMB COUNTY, MICHIGAN
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2005

	<u>MSU Extension (1)</u>	<u>Prosecuting Attorney Grants</u>	<u>Prosecuting Attorney Grants (1)</u>	<u>Senior Citizens Services</u>
Assets				
Cash and pooled investments	\$ 450,833	\$ 48,111	\$ 109,468	\$ 28,756
Accounts receivable, net	28	-	-	10,764
Due from other governments	-	-	82,246	11,400
Advances to other funds	-	-	-	-
Other assets	-	-	-	-
Total Assets	<u>\$ 450,861</u>	<u>\$ 48,111</u>	<u>\$ 191,714</u>	<u>\$ 50,920</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 12,371	\$ 26,278	\$ -	\$ 6,655
Accrued compensation and benefits	7,347	2,406	-	8,059
Due to other governments	426	-	-	-
Due to governmental funds	-	-	-	-
Deferred revenue	-	-	-	-
Total Liabilities	<u>20,144</u>	<u>28,684</u>	<u>-</u>	<u>14,714</u>
Fund Balances				
Reserved				
Advances to other funds	-	-	-	-
Long-term receivables	-	-	-	-
Capital projects	-	-	-	-
Unreserved				
Designated				
Programs	430,717	11,712	191,714	32,458
Undesignated	-	7,715	-	3,748
Total Fund Balances	<u>430,717</u>	<u>19,427</u>	<u>191,714</u>	<u>36,206</u>
Total Liabilities and Fund Balances	<u>\$ 450,861</u>	<u>\$ 48,111</u>	<u>\$ 191,714</u>	<u>\$ 50,920</u>

(1) - Balance sheet as of September 30, 2005

MACOMB COUNTY, MICHIGAN
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2005

	Senior Citizens Services (1)	Sheriff Grants	Sheriff Grants (1)	Social Welfare
Assets				
Cash and pooled investments	\$ -	\$ 626,062	\$ 43,486	\$ -
Accounts receivable, net	-	26,106	-	2,312,364
Due from other governments	2,746	126,520	144,884	126,512
Advances to other funds	-	-	-	-
Other assets	-	-	-	-
Total Assets	\$ 2,746	\$ 778,688	\$ 188,370	\$ 2,438,876
Liabilities and Fund Balances				
Liabilities				
Accounts payable		\$ 12,623	\$ 181,344	\$ 371,146
Accrued compensation and benefits		2,500	-	-
Due to other governments	-	-	-	201,000
Due to governmental funds	2,251	-	-	1,742,965
Deferred revenue	-	-	-	26,283
Total Liabilities	2,251	15,123	181,344	2,341,394
Fund Balances				
Reserved				
Advances to other funds	-	-	-	-
Long-term receivables	-	-	-	-
Capital projects	-	-	-	-
Unreserved				
Designated				
Programs	495	763,565	7,026	-
Undesignated	-	-	-	97,482
Total Fund Balances	495	763,565	7,026	97,482
Total Liabilities and Fund Balances	\$ 2,746	\$ 778,688	\$ 188,370	\$ 2,438,876

(1) - Balance sheet as of September 30, 2005

MACOMB COUNTY, MICHIGAN
Combining Balance Sheet
Nonmajor Special Revenue Funds (concluded)
December 31, 2005

	Urban County Block Grant	Veterans' Trust Fund (1)	Other Special Revenue	Total Special Revenue
Assets				
Cash and pooled investments	\$ 1,449,220	\$ 1,809	\$ 3,734,425	\$ 15,312,085
Accounts receivable, net	6,854,706	-	17,753	9,521,998
Due from other governments	55,480	-	537,645	3,754,852
Advances to other funds	-	-	-	30,000
Other assets	36	-	-	101,862
Total Assets	\$ 8,359,442	\$ 1,809	\$ 4,289,823	\$ 28,720,797
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 19,138	\$ -	\$ 165,325	\$ 2,849,804
Accrued compensation and benefits	842	-	938	257,959
Due to other governments	-	-	-	443,086
Due to governmental funds	-	-	-	2,720,276
Deferred revenue	-	-	-	795,726
Total Liabilities	19,980	-	166,263	7,066,851
Fund Balances				
Reserved				
Advances to other funds	-	-	-	30,000
Long-term receivables	6,854,606	-	-	6,854,606
Capital projects	1,265,910	-	3,975,282	5,241,192
Unreserved				
Designated				
Programs	-	1,809	-	3,272,733
Undesignated	218,946	-	148,278	6,255,415
Total Fund Balances	8,339,462	1,809	4,123,560	21,653,946
Total Liabilities and Fund Balances	\$ 8,359,442	\$ 1,809	\$ 4,289,823	\$ 28,720,797

(1) - Balance sheet as of September 30, 2005

MACOMB COUNTY, MICHIGAN
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
Year Ended December 31, 2005

	Child Care (1)	COMET	Community Services Agency (1)	Emergency Management Grants	Friend of the Court (1)
Revenues					
Licenses and permits	\$ -	\$ -	\$ 104,280	\$ -	\$ -
Federal & State grants	8,840,668	171,055	10,572,805	1,538,463	6,221,633
Other grants	-	-	-	-	-
Charges for services	1,120,281	-	2,625,116	-	606,550
Investment income	-	33,767	-	-	1,743
Fines and forfeitures	-	378,337	-	-	-
Other revenue	5,343	5,407	159,580	-	1,414
Total Revenues	9,966,292	588,566	13,461,781	1,538,463	6,831,340
Expenditures					
Current					
Judicial	-	-	-	-	9,292,218
General government	-	-	-	-	-
Public safety	-	939,449	-	1,538,463	-
Public works	-	-	-	-	-
Health and welfare	23,380,538	-	14,128,126	-	-
Recreation and cultural	-	-	-	-	-
Capital outlay	13,970	14,918	188,980	-	11,269
Total Expenditures	23,394,508	954,367	14,317,106	1,538,463	9,303,487
Excess of Revenues over (under) Expenditures	(13,428,216)	(365,801)	(855,325)	-	(2,472,147)
Other financing sources (uses)					
Transfers in	13,428,216	-	875,245	-	5,472,147
Transfers out	-	-	-	-	(3,000,000)
Total Other financing sources (uses)	13,428,216	-	875,245	-	2,472,147
Net change in fund balances	-	(365,801)	19,920	-	-
Fund Balances, beginning of year	1,850,089	1,341,564	1,668,989	-	80,761
Fund Balances, end of year	<u>\$ 1,850,089</u>	<u>\$ 975,763</u>	<u>\$ 1,688,909</u>	<u>\$ -</u>	<u>\$ 80,761</u>

(1) - Year ended September 30, 2005

MACOMB COUNTY, MICHIGAN
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds (continued)
Year Ended December 31, 2005

	Health Department	Health Grants (1)	County Library	Employment and Training	MSU Extension
Revenues					
Licenses and permits	\$ 707,200	\$ -	\$ -	\$ -	\$ -
Federal & State grants	6,051,759	2,604,454	58,600	-	6,745
Other grants	-	-	-	-	22,501
Charges for services	1,688,232	357,503	257,476	3,250,742	49,816
Investment income	-	-	-	-	-
Fines and forfeitures	-	-	52,929	-	-
Other revenue	55,711	-	-	-	-
Total Revenues	8,502,902	2,961,957	369,005	3,250,742	79,062
Expenditures					
Current					
Judicial	-	-	-	-	-
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Health and welfare	20,963,560	3,080,379	-	3,250,742	112,395
Recreation and cultural	-	-	2,903,999	-	-
Capital outlay	240,325	398,500	1,157	-	281
Total Expenditures	21,203,885	3,478,879	2,905,156	3,250,742	112,676
Excess of Revenues over (under) Expenditures	(12,700,983)	(516,922)	(2,536,151)	-	(33,614)
Other financing sources (uses)					
Transfers in	12,595,893	366,924	2,530,128	-	25,354
Transfers out	-	-	-	-	(71,209)
Total Other financing sources (uses)	12,595,893	366,924	2,530,128	-	(45,855)
Net change in fund balances	(105,090)	(149,998)	(6,023)	-	(79,469)
Fund Balances, beginning of year	2,455,421	193,206	444,786	-	294,128
Fund Balances, end of year	\$ 2,350,331	\$ 43,208	\$ 438,763	\$ -	\$ 214,659

(1) - Year ended September 30, 2005

MACOMB COUNTY, MICHIGAN
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds (continued)
Year Ended December 31, 2005

	MSU Extension (1)	Prosecuting Attorney Grants	Prosecuting Attorney Grants (1)	Senior Citizens Services
Revenues				
Licenses and permits	\$ -	\$ -	\$ -	\$ -
Federal & State grants	563,822	88,512	1,092,601	138,270
Other grants	-	-	-	-
Charges for services	205,682	-	62	280,127
Investment income	-	-	1,419	-
Fines and forfeitures	-	-	103,083	-
Other revenue	-	-	-	-
Total Revenues	769,504	88,512	1,197,165	418,397
Expenditures				
Current				
Judicial	-	130,642	1,815,974	-
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health and welfare	732,876	-	-	2,036,831
Recreation and cultural	-	-	-	-
Capital outlay	7,208	-	-	2,055
Total Expenditures	740,084	130,642	1,815,974	2,038,886
Excess of Revenues over (under) Expenditures	29,420	(42,130)	(618,809)	(1,620,489)
Other financing sources (uses)				
Transfers in	95,485	43,855	558,418	1,630,066
Transfers out	(24,630)	-	(35,790)	-
Total Other financing sources (uses)	70,855	43,855	522,628	1,630,066
Net change in fund balances	100,275	1,725	(96,181)	9,577
Fund Balances, beginning of year	330,442	17,702	287,895	26,629
Fund Balances, end of year	\$ 430,717	\$ 19,427	\$ 191,714	\$ 36,206

(1) - Year ended September 30, 2005

MACOMB COUNTY, MICHIGAN
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds (continued)
Year Ended December 31, 2005

	Senior Citizens Services (1)	Sheriff Grants	Sheriff Grants (1)	Social Welfare
Revenues				
Licenses and permits	\$ -	\$ -	\$ -	\$ -
Federal & State grants	52,543	846,013	2,905,771	1,347,579
Other grants	-	89,687	175,183	-
Charges for services	-	160,528	159,670	248,339
Investment income	-	-	-	-
Fines and forfeitures	-	202,240	-	-
Other revenue	-	-	-	-
Total Revenues	52,543	1,298,468	3,240,624	1,595,918
Expenditures				
Current				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	-	1,028,406	3,939,684	-
Public works	-	-	-	-
Health and welfare	60,386	-	-	1,625,908
Recreation and cultural	-	-	-	-
Capital outlay	-	13,078	62,028	-
Total Expenditures	60,386	1,041,484	4,001,712	1,625,908
Excess of Revenues over (under) Expenditures	(7,843)	256,984	(761,088)	(29,990)
Other financing sources (uses)				
Transfers in	8,338	168,336	591,869	29,990
Transfers out	-	-	-	-
Total Other financing sources (uses)	8,338	168,336	591,869	29,990
Net change in fund balances	495	425,320	(169,219)	-
Fund Balances, beginning of year	-	338,245	176,245	97,482
Fund Balances, end of year	\$ 495	\$ 763,565	\$ 7,026	\$ 97,482

(1) - Year ended September 30, 2005

MACOMB COUNTY, MICHIGAN
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds (concluded)
Year Ended December 31, 2005

	Urban County Block Grant	Veterans' Trust Fund (1)	Other Special Revenue	Total Special Revenue
Revenues				
Licenses and permits	\$ -	\$ -	\$ -	\$ 811,480
Federal & State grants	3,731,727	63,128	2,372,162	49,268,310
Other grants	-	-	-	287,371
Charges for services	593,605	-	1,214,545	12,818,274
Investment income	-	-	138,415	175,344
Fines and forfeitures	-	-	8,500	745,089
Other revenue	22,029	-	104,825	354,309
Total Revenues	4,347,361	63,128	3,838,447	64,460,177
Expenditures				
Current				
Judicial	-	-	1,351,144	12,589,978
General government	-	-	1,298,738	1,298,738
Public safety	-	-	744,899	8,190,901
Public works	340,943	-	-	340,943
Health and welfare	3,563,374	62,997	157,529	73,155,641
Recreation and cultural	-	-	-	2,903,999
Capital outlay	-	-	4,057	957,826
Total Expenditures	3,904,317	62,997	3,556,367	99,438,026
Excess of Revenues over (under) Expenditures	443,044	131	282,080	(34,977,849)
Other financing sources (uses)				
Transfers in	202,169	-	614,783	39,237,216
Transfers out	(196)	-	(138,862)	(3,270,687)
Total Other financing sources (uses)	201,973	-	475,921	35,966,529
Net change in fund balances	645,017	131	758,001	988,680
Fund Balances, beginning of year	7,694,445	1,678	3,365,559	20,665,266
Fund Balances, end of year	\$ 8,339,462	\$ 1,809	\$ 4,123,560	\$ 21,653,946

(1) - Year ended September 30, 2005

MACOMB COUNTY, MICHIGAN
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Child Care Fund
Year Ended September 30, 2005

	Final Budget	Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
Revenues			
Federal & State grants	\$ 7,335,000	\$ 8,840,668	\$ 1,505,668
Charges for services	1,220,000	1,120,281	(99,719)
Other revenue	150	5,343	5,193
Total Revenues	<u>8,555,150</u>	<u>9,966,292</u>	<u>1,411,142</u>
Expenditures			
Salaries and fringe benefits	7,978,978	7,275,358	703,620
Operating	17,125,793	16,105,180	1,020,613
Capital Outlay	16,300	13,970	2,330
Total Expenditures	<u>25,121,071</u>	<u>23,394,508</u>	<u>1,726,563</u>
Excess of Revenues over (under) Expenditures	<u>(16,565,921)</u>	<u>(13,428,216)</u>	<u>3,137,705</u>
Other financing sources (uses)			
Transfers in	16,565,921	13,428,216	(3,137,705)
Total Other financing sources (uses)	<u>16,565,921</u>	<u>13,428,216</u>	<u>(3,137,705)</u>
Net change in fund balances	-	-	-
Fund Balances, beginning of year	<u>1,850,089</u>	<u>1,850,089</u>	<u>-</u>
Fund Balances, end of year	<u><u>\$ 1,850,089</u></u>	<u><u>\$ 1,850,089</u></u>	<u><u>\$ -</u></u>

MACOMB COUNTY, MICHIGAN
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Community Services Agency
Year Ended September 30, 2005

	Final Budget	Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
Revenues			
Licenses and permits	\$ 104,280	\$ 104,280	\$ -
Federal & State grants	10,363,977	10,572,805	208,828
Charges for services	2,741,920	2,625,116	(116,804)
Investment income	500	-	(500)
Other revenue	323,767	159,580	(164,187)
Total Revenues	13,534,444	13,461,781	(72,663)
Expenditures			
Salaries and fringe benefits	7,056,768	6,871,609	185,159
Operating	7,518,064	7,256,517	261,547
Capital outlay	198,380	188,980	9,400
Total Expenditures	14,773,212	14,317,106	456,106
Excess of Revenues over (under) Expenditures	(1,238,768)	(855,325)	383,443
Other financing sources (uses)			
Transfers in	1,264,957	875,245	(389,712)
Transfers out	(26,189)	-	26,189
Total Other financing sources (uses)	1,238,768	875,245	(363,523)
Net change in fund balances	-	19,920	19,920
Fund Balances, beginning of year	1,668,989	1,668,989	-
Fund Balances, end of year	\$ 1,668,989	\$ 1,688,909	\$ 19,920

MACOMB COUNTY, MICHIGAN
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Friend of the Court
Year Ended September 30, 2005

	Final Budget	Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
Revenues			
Federal & State grants	\$ 6,671,216	\$ 6,221,633	\$ (449,583)
Charges for services	280,000	606,550	326,550
Investment income	-	1,743	1,743
Other revenue	-	1,414	1,414
Total Revenues	<u>6,951,216</u>	<u>6,831,340</u>	<u>(119,876)</u>
Expenditures			
Salaries and fringe benefits	8,042,160	7,236,279	805,881
Operating	2,943,610	2,055,939	887,671
Capital Outlay	24,000	11,269	12,731
Total Expenditures	<u>11,009,770</u>	<u>9,303,487</u>	<u>1,706,283</u>
Excess of Revenues over (under) Expenditures	<u>(4,058,554)</u>	<u>(2,472,147)</u>	<u>1,586,407</u>
Other financing sources (uses)			
Transfers in	7,058,554	5,472,147	(1,586,407)
Transfers out	(3,000,000)	(3,000,000)	-
Total Other financing sources (uses)	<u>4,058,554</u>	<u>2,472,147</u>	<u>(1,586,407)</u>
Net change in fund balances	-	-	-
Fund Balances, beginning of year	<u>80,761</u>	<u>80,761</u>	<u>-</u>
Fund Balances, end of year	<u><u>\$ 80,761</u></u>	<u><u>\$ 80,761</u></u>	<u><u>\$ -</u></u>

MACOMB COUNTY, MICHIGAN
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Health Department
Year Ended December 31, 2005

	Final Budget	Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
Revenues			
Licenses and permits	638,751	\$ 707,200	\$ 68,449
Federal & State grants	7,090,690	6,051,759	(1,038,931)
Charges for services	1,223,960	1,688,232	464,272
Other revenue	133,507	55,711	(77,796)
Total Revenues	<u>9,086,908</u>	<u>8,502,902</u>	<u>(584,006)</u>
Expenditures			
Salaries and fringe benefits	13,839,504	12,269,074	1,570,430
Operating	10,284,545	8,694,486	1,590,059
Capital outlay	277,090	240,325	36,765
Total Expenditures	<u>24,401,139</u>	<u>21,203,885</u>	<u>3,197,254</u>
Excess of Revenues over (under) Expenditures	<u>(15,314,231)</u>	<u>(12,700,983)</u>	<u>2,613,248</u>
Other financing sources (uses)			
Transfers in	15,314,231	12,595,893	(2,718,338)
Total Other financing sources (uses)	<u>15,314,231</u>	<u>12,595,893</u>	<u>(2,718,338)</u>
Net change in fund balances	-	(105,090)	(105,090)
Fund Balances, beginning of year	<u>2,455,421</u>	<u>2,455,421</u>	<u>-</u>
Fund Balances, end of year	<u>\$ 2,455,421</u>	<u>\$ 2,350,331</u>	<u>\$ (105,090)</u>

MACOMB COUNTY, MICHIGAN
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
County Library
Year Ended December 31, 2005

	Final Budget	Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
Revenues			
Federal & State grants	\$ 70,103	\$ 58,600	\$ (11,503)
Charges for services	433,242	257,476	(175,766)
Fines and forfeitures	50,500	52,929	2,429
Other revenue	8,339	-	(8,339)
Total Revenues	562,184	369,005	(193,179)
Expenditures			
Salaries and fringe benefits	2,987,244	2,182,363	804,881
Operating	802,979	721,636	81,343
Capital Outlay	1,157	1,157	-
Total Expenditures	3,791,380	2,905,156	886,224
Excess of Revenues over (under) Expenditures	(3,229,196)	(2,536,151)	693,045
Other financing sources (uses)			
Transfers in	3,229,196	2,530,128	(699,068)
Total Other financing sources (uses)	3,229,196	2,530,128	(699,068)
Net change in fund balances	-	(6,023)	(6,023)
Fund Balances, beginning of year	444,786	444,786	-
Fund Balances, end of year	\$ 444,786	\$ 438,763	\$ (6,023)

MACOMB COUNTY, MICHIGAN
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Senior Citizens Services
Year Ended December 31, 2005

	Final Budget	Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
Revenues			
Federal & State grants	\$ 141,198	\$ 138,270	\$ (2,928)
Charges for services	289,067	280,127	(8,940)
Other revenue	-	-	-
Total Revenues	<u>430,265</u>	<u>418,397</u>	<u>(11,868)</u>
Expenditures			
Salaries and fringe benefits	1,798,225	1,679,009	119,216
Operating	396,437	357,822	38,615
Capital outlay	6,568	2,055	4,513
Total Expenditures	<u>2,201,230</u>	<u>2,038,886</u>	<u>162,344</u>
Excess of Revenues over (under) Expenditures	<u>(1,770,965)</u>	<u>(1,620,489)</u>	<u>150,476</u>
Other financing sources (uses)			
Transfers in	1,770,965	1,630,066	(140,899)
Total Other financing sources (uses)	<u>1,770,965</u>	<u>1,630,066</u>	<u>(140,899)</u>
Net change in fund balances	-	9,577	9,577
Fund Balances, beginning of year	<u>26,629</u>	<u>26,629</u>	<u>-</u>
Fund Balances, end of year	<u><u>\$ 26,629</u></u>	<u><u>\$ 36,206</u></u>	<u><u>\$ 9,577</u></u>

MACOMB COUNTY, MICHIGAN
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Senior Citizens Services
Year Ended September 30, 2005

	Final Budget	Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
Revenues			
Federal & State grants	\$ 53,232	\$ 52,543	\$ (689)
Total Revenues	53,232	52,543	(689)
Expenditures			
Salaries and fringe benefits	53,514	50,896	2,618
Operating	9,718	9,490	228
Total Expenditures	63,232	60,386	2,846
Excess of Revenues over (under) Expenditures	(10,000)	(7,843)	2,157
Other financing sources (uses)			
Transfers in	10,000	8,338	(1,662)
Total Other financing sources (uses)	10,000	8,338	(1,662)
Net change in fund balances	-	495	495
Fund Balances, beginning of year	-	-	-
Fund Balances, end of year	\$ -	\$ 495	\$ 495

MACOMB COUNTY, MICHIGAN
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Social Welfare Fund
Year Ended December 31, 20015

	Final Budget	Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
Revenues			
Federal & State grants	\$ 1,500,000	\$ 1,347,579	\$ (152,421)
Charges for services	400,000	248,339	(151,661)
Total Revenues	<u>1,900,000</u>	<u>1,595,918</u>	<u>(304,082)</u>
Expenditures			
Operating	<u>3,827,972</u>	<u>1,625,908</u>	<u>2,202,064</u>
Total Expenditures	<u>3,827,972</u>	<u>1,625,908</u>	<u>2,202,064</u>
Excess of Revenues over (under) Expenditures	<u>(1,927,972)</u>	<u>(29,990)</u>	<u>1,897,982</u>
Other financing sources (uses)			
Transfers in	<u>1,927,972</u>	<u>29,990</u>	<u>(1,897,982)</u>
Total Other financing sources (uses)	<u>1,927,972</u>	<u>29,990</u>	<u>(1,897,982)</u>
Net change in fund balances	-	-	-
Fund Balances, beginning of year	<u>97,482</u>	<u>97,482</u>	<u>-</u>
Fund Balances, end of year	<u><u>\$ 97,482</u></u>	<u><u>\$ 97,482</u></u>	<u><u>\$ -</u></u>

MACOMB COUNTY, MICHIGAN

December 31, 2005

Capital Projects Funds

These funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The related capital assets are included in the General Fixed Asset Account Group and are financed by County funds or state grants. Separate funds are used for major capital projects and include:

Bridge Program	To account for the activities related to the renovation and repair of certain bridge structures in the County.
Clemens Center	To account for the acquisition and renovation of the Clemens Center complex.
District Court Building	To account for the construction of a court facility in the City of New Baltimore.
E-911 Radio System	To account for the construction of a high frequency emergency communications system.
Martha T. Berry Renovation	To account for the renovation of the Martha T. Berry Medical Care Facility.
Public Works Building	To account for the construction of the new Public Works facility.
Verkuilen Building Renovation	To account for the renovation of the Verkuilen Building.
Warehouse	To account for the purchase of a warehouse facility.
Youth Home Renovation	To account for the renovation of the County Youth Home.
General County Capital Projects Funds	These funds are used to account for various construction and equipment replacement activities.

MACOMB COUNTY, MICHIGAN
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2005

	Bridge Program	Clemens Center	District Court Building	E-911 Radio System
Assets				
Cash and pooled investments	\$ 8,777,064	\$ 35,444	5,771,880	\$ 5,591,099
Accrued interest receivable	93,696		-	-
Accounts receivable, net	4,756	-	-	-
Due from other governments	-	-	-	-
Other assets	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 8,875,516</u>	<u>\$ 35,444</u>	<u>\$ 5,771,880</u>	<u>\$ 5,591,099</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 79,946		-	\$ 690,396
Accrued liabilities	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>79,946</u>	<u>-</u>	<u>-</u>	<u>690,396</u>
Fund Balances				
Reserved				
Capital projects	8,795,570	35,444	5,771,880	4,900,703
Unreserved				
Designated - Capital projects	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances	<u>8,795,570</u>	<u>35,444</u>	<u>5,771,880</u>	<u>4,900,703</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities and Fund Balances	<u>\$ 8,875,516</u>	<u>\$ 35,444</u>	<u>\$ 5,771,880</u>	<u>\$ 5,591,099</u>

MACOMB COUNTY, MICHIGAN
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2005

	Martha T Berry Renovation	Public Works Building	Verkuilen Bldg Renovation	Warehouse
Assets				
Cash and pooled investments	\$ 2,431,336	\$ 3,092,211	\$ 36,108	\$ 19,380
Accrued interest receivable	-	-	-	-
Accounts receivable, less allowance for	-	-	-	-
Due from other governments	-	-	-	-
Other assets	-	-	-	-
Total Assets	\$ 2,431,336	\$ 3,092,211	\$ 36,108	\$ 19,380
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 543,126	\$ 26,756	\$ -	\$ 19,380
Accrued liabilities	370,881	135,053	-	-
Total Liabilities	914,007	161,809	-	19,380
Fund Balances				
Reserved				
Capital projects	1,517,329	2,930,402	36,108	-
Unreserved				
Designated - Capital projects	-	-	-	-
Total Fund Balances	1,517,329	2,930,402	36,108	-
Total Liabilities and Fund Balances	\$ 2,431,336	\$ 3,092,211	\$ 36,108	\$ 19,380

MACOMB COUNTY, MICHIGAN
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2005

	Youth Home Renovation	General County Capital Projects	Totals
Assets			
Cash and pooled investments	\$ 1,241,746	\$ 15,734,376	\$ 42,730,644
Accrued interest receivable	-	-	93,696
Accounts receivable, net	-	413,753	418,509
Due from other governments	-	51,148	51,148
Other assets	-	2,433	2,433
	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 1,241,746</u>	<u>\$ 16,201,710</u>	<u>\$ 43,296,430</u>
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ 89,736	\$ 455,007	\$ 1,904,347
Accrued liabilities	100,000	19,572	625,506
	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>189,736</u>	<u>474,579</u>	<u>2,529,853</u>
Fund Balances			
Reserved			
Capital projects	1,052,010	-	25,039,446
Unreserved			
Designated - Capital projects	-	15,727,131	15,727,131
	<hr/>	<hr/>	<hr/>
Total Fund Balances	<u>1,052,010</u>	<u>15,727,131</u>	<u>40,766,577</u>
Total Liabilities and Fund Balances	<u>\$ 1,241,746</u>	<u>\$ 16,201,710</u>	<u>\$ 43,296,430</u>

MACOMB COUNTY, MICHIGAN
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Capital Projects Funds
Year Ended December 31, 2005

	Bridge Program	Clemens Center	District Court Building	E-911 Radio System
Revenues				
Federal & State grants	\$ -	\$ -	\$ -	\$ -
Charges for services	4,756	-	-	-
Investment income	294,199	-	-	21,993
Other revenue	-	-	-	-
Total Revenues	<u>298,955</u>	<u>-</u>	<u>-</u>	<u>21,993</u>
Expenditures				
Current				
Public works	498,273	-	-	-
Bond issue costs	-	-	72,793	169,850
Capital outlay	-	117,002	-	7,055,957
Total Expenditures	<u>498,273</u>	<u>117,002</u>	<u>72,793</u>	<u>7,225,807</u>
Excess of Revenues over (under) Expenditures	<u>(199,318)</u>	<u>(117,002)</u>	<u>(72,793)</u>	<u>(7,203,814)</u>
Other financing sources (uses)				
Issuance of debt	-	-	5,825,000	13,555,000
Transfers in	-	52,000	72,795	366,951
Transfers out	-	-	-	(1,693,484)
Bond discounts	-	-	(53,122)	(123,950)
Total Other financing sources (uses)	<u>-</u>	<u>52,000</u>	<u>5,844,673</u>	<u>12,104,517</u>
Net change in fund balances	<u>(199,318)</u>	<u>(65,002)</u>	<u>5,771,880</u>	<u>4,900,703</u>
Fund Balances, beginning of year	<u>8,994,888</u>	<u>100,446</u>	<u>-</u>	<u>-</u>
Fund Balances, end of year	<u><u>\$ 8,795,570</u></u>	<u><u>\$ 35,444</u></u>	<u><u>\$ 5,771,880</u></u>	<u><u>\$ 4,900,703</u></u>

MACOMB COUNTY, MICHIGAN
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Debt Service Funds
Year Ended December 31, 2005

	Martha T Berry Renovation	Public Works Building	Verkuilen Bldg Renovation	Warehouse
Revenues				
Federal & State grants	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-
Investment income	83,758	99,283		270
Other revenue	-	-	-	-
Total Revenues	83,758	99,283	-	270
Expenditures				
Current				
Public works	-	-		36,547
Bond issue costs	-	-		
Capital outlay	3,556,554	1,408,868		86,192
Total Expenditures	3,556,554	1,408,868	-	122,739
Excess of Revenues over (under) Expenditures	(3,472,796)	(1,309,585)	-	(122,469)
Other financing sources (uses)				
Issuance of debt	-	-	-	-
Transfers in	2,097,899	-		122,469
Transfers out	-	-	-	-
Bond discounts	-	-	-	-
Total Other financing sources (uses)	2,097,899	-	-	122,469
Net change in fund balances	(1,374,897)	(1,309,585)	-	-
Fund Balances, beginning of year	2,892,226	4,239,987	36,108	-
Fund Balances, end of year	\$ 1,517,329	\$ 2,930,402	\$ 36,108	\$ -

MACOMB COUNTY, MICHIGAN
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Capital Projects Funds
Year Ended December 31, 2005

	<u>Youth Home Renovation</u>	<u>General County Capital Projects</u>	<u>Totals</u>
Revenues			
Federal & State grants	\$ -	\$ -	\$ -
Charges for services	-	2,712,300	2,717,056
Investment income	38,758	341,037	879,298
Other revenue	-	59,294	59,294
	<hr/>	<hr/>	<hr/>
Total Revenues	38,758	3,112,631	3,655,648
	<hr/>	<hr/>	<hr/>
Expenditures			
Current			
Public works	-	-	534,820
Bond issue costs	-	-	242,643
Capital outlay	714,306	9,071,908	22,010,787
	<hr/>	<hr/>	<hr/>
Total Expenditures	714,306	9,071,908	22,788,250
	<hr/>	<hr/>	<hr/>
Excess of Revenues over (under) Expenditures	(675,548)	(5,959,277)	(19,132,602)
	<hr/>	<hr/>	<hr/>
Other financing sources (uses)			
Issuance of debt	-	-	19,380,000
Transfers in	-	13,223,956	15,936,070
Transfers out	-	(9,031,552)	(10,725,036)
Bond discounts	-	-	(177,072)
	<hr/>	<hr/>	<hr/>
Total Other financing sources (uses)	-	4,192,404	24,413,962
	<hr/>	<hr/>	<hr/>
Net change in fund balances	(675,548)	(1,766,873)	5,281,360
	<hr/>	<hr/>	<hr/>
Fund Balances, beginning of year	1,727,558	17,494,004	35,485,217
	<hr/>	<hr/>	<hr/>
Fund Balances, end of year	<u>\$ 1,052,010</u>	<u>\$ 15,727,131</u>	<u>\$ 40,766,577</u>

MACOMB COUNTY, MICHIGAN

December 31, 2005

Internal Service Funds

These funds are used to account for services rendered or materials supplied on a user charge basis to departments or other governments within the County. Funds in this group include:

Compensated Absences	To account for the costs of accumulated sick and annual leave pay.
Equipment Revolving	To account for the costs of operating and maintaining automotive and other equipment used by County departments.
General Liability Insurance	To account for the costs of self-insurance for general liability insurance.
Workers' Compensation Insurance	To account for the costs of self-insurance for workers' compensation insurance.

MACOMB COUNTY, MICHIGAN
Combining Statement of Net Assets
Internal Service Funds
December 31, 2005

	Compensated Absences	Equipment Revolving	General Liability Insurance	Workers' Compensation	Totals
ASSETS					
Current assets					
Cash and pooled investments	\$ 6,242,876	\$ 5,556,250	\$ 5,947,189	\$ 9,473,821	\$ 27,220,136
Trade accounts, net	-	77,047	-	-	77,047
Inventories	-	412,469	-	-	412,469
Due from other governments	-	322,241	-	-	322,241
Due from business-type units	-	-	-	-	-
Due from fiduciary funds	-	-	-	-	-
Other assets	-	115,994	152,589	80,620	349,203
Total current assets	6,242,876	6,484,001	6,099,778	9,554,441	28,381,096
Noncurrent assets					
Capital assets, net:					
Assets being depreciated	-	1,173,289	-	-	1,173,289
Total noncurrent assets	-	1,173,289	-	-	1,173,289
Total Assets	6,242,876	7,657,290	6,099,778	9,554,441	29,554,385
LIABILITIES					
Current liabilities					
Accounts payable	\$ -	\$ 620,098	\$ 146,515	\$ -	\$ 766,613
Accrued wages payable	-	1,393	-	-	1,393
Due to other governments	-	4,673	-	-	4,673
Compensated absences	1,000,000	-	-	-	1,000,000
Claims and judgements	-	-	850,000	800,000	1,650,000
Total current liabilities	1,000,000	626,164	996,515	800,000	3,422,679
Noncurrent liabilities					
Claims and judgements	-	-	1,833,890	990,146	2,824,036
Compensated absences	5,242,876	-	-	-	5,242,876
Advances from other funds	-	330,000	-	-	330,000
Total noncurrent liabilities	5,242,876	330,000	1,833,890	990,146	8,396,912
Total Liabilities	6,242,876	956,164	2,830,405	1,790,146	11,819,591
NET ASSETS					
Investment in capital assets, net of related debt	-	-	-	-	-
Unrestricted	-	6,701,126	3,269,373	7,764,295	17,734,794
Total Net Assets	\$ -	\$ 6,701,126	\$ 3,269,373	\$ 7,764,295	\$ 17,734,794

MACOMB COUNTY, MICHIGAN
Combining Statement of Revenues, Expenses and Changes in Net Assets
Internal Service Funds
Year Ended December 31, 2005

	<u>Compensated Absences</u>	<u>Equipment Revolving</u>	<u>General Liability Insurance</u>	<u>Workers' Compensation</u>	<u>Totals</u>
Operating Revenues					
Charges for services	\$ 1,122,192	\$ 5,551,781	\$ 1,370,127	\$ 730,878	\$ 8,774,978
Operating Expenses					
Personal services	-	-	-	-	-
Utilities	-	-	-	-	-
Benefits and claims expenses	1,122,192	-	1,195,264	479,807	2,797,263
Supplies and services	-	5,746,093	-	-	5,746,093
Depreciation	-	459,172	-	-	459,172
Total operating expenses	1,122,192	6,205,265	1,195,264	479,807	9,002,528
Operating income	-	(653,484)	174,863	251,071	(227,550)
Transfers					
Transfers in	-	406,635	-	-	406,635
Net Operating Transfers	-	406,635	-	-	406,635
Increase (Decrease) in net assets	-	(246,849)	174,863	251,071	179,085
Net assets, beginning of year	-	6,947,975	3,094,510	7,513,224	17,555,709
Net assets, end of year	\$ -	\$ 6,701,126	\$ 3,269,373	\$ 7,764,295	\$ 17,734,794

MACOMB COUNTY, MICHIGAN
Combining Statement of Cash Flows - Internal Service Funds
Year Ended December 31, 2005

	Compensated Absences	Equipment Revolving	General Liability Insurance	Workers' Compensation	Totals
Cash Flows from Operating Activities					
Cash received from customers	\$ -	\$ 133,886	\$ -		\$ 133,886
Cash received from interfund services	1,122,192	5,504,644	1,379,734	730,878	8,737,448
Cash payments to employees	(1,433,891)	1,284	-	-	(1,432,607)
Cash payments to suppliers	-	(5,730,479)	(2,121,456)	(681,672)	(8,533,607)
Net cash provided by Operating Activities	(311,699)	(90,665)	(741,722)	49,206	(1,094,880)
Cash Flows From Noncapital Financing Activities					
Transfers in	-	406,635	-	-	406,635
Net cash provided by (used in) Noncapital Financing Activities	-	406,635	-	-	406,635
Cash Flows From Capital and Related Financing Activities					
Proceeds from sale of capital assets	-	-	-	-	-
Acquisition of capital assets	-	(832,627)	-	-	(832,627)
Net Cash used in Capital and Related Financing Activities	-	(832,627)	-	-	(832,627)
Increase (decrease) in cash and short-term investments	(311,699)	(516,657)	(741,722)	49,206	(1,520,872)
Cash and cash equivalents, beginning of year	6,554,575	6,072,907	6,688,911	9,424,615	28,741,008
Cash and cash equivalents, end of year	\$ 6,242,876	\$ 5,556,250	\$ 5,947,189	\$ 9,473,821	\$ 27,220,136

Reconciliation of operating income to net cash provided (used) by operating activities

Operating income (loss)	\$ -	\$ (653,484)	\$ 174,863	\$ 251,071	\$ (227,550)
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:					
Depreciation	-	459,172	-	-	459,172
Increase in accounts receivable	-	(52,495)	-	-	(52,495)
Increase in inventory	-	(72,876)	-	-	(72,876)
Increase in amounts due from other governments	-	(346)	-	-	(346)
Decrease in amounts due from other funds	-	98,481	9,607	-	108,088
Decrease (Increase) in other assets	-	41,109	(43)	45,476	86,542
Increase (decrease) in accounts payable	-	88,490	6,759	(38,612)	56,637
Decrease (increase) in accrued employee benefits	(311,699)	1,284	-	-	(310,415)
Decrease in accrued claims and judgements	-	-	(932,908)	(208,729)	(1,141,637)
Net cash provided by Operating Activities	\$ (311,699)	\$ (90,665)	\$ (741,722)	\$ 49,206	\$ (1,094,880)

MACOMB COUNTY, MICHIGAN

December 31, 2005

Fiduciary Funds

These funds are used to account for money and property received from individuals and other parties by the County as trustee, custodian or agent for those parties. Funds in this group include:

Pension Trust Fund

To account for the accumulation of resources to be used for retirement payments. Resources are contributed by employees at rates fixed by union contract and by the County at amounts determined by annual actuarial valuations.

Retiree Health Care Trust Fund

To account for expenditures related to providing health care benefits to County retirees.

Trust and Agency

To account for the collection and subsequent payment of property taxes to other funds and various governmental units located within the County. This fund also accounts for deposits associated with judicial proceedings.

Payroll and Benefits

To account for the transfer of money from other funds to be used for the payment of payroll and employee benefits.

Other

To account for money received from individuals or other miscellaneous parties for which the County acts as an agent.

MACOMB COUNTY, MICHIGAN
Combining Statement of Fiduciary Net Assets
Pension and Other Employee Benefit Trust Funds Funds
December 31, 2005

	<u>Employees'</u> <u>Retirement Fund</u>	<u>Retiree Health</u> <u>Care Fund</u>	<u>Total</u>
ASSETS			
Cash and pooled investments	\$ 28,167,056	\$ -	\$ 28,167,056
Receivables			
Accrued interest	986,964	293,035	1,279,999
Other	1,161,782	-	1,161,782
	<u>2,148,746</u>	<u>293,035</u>	<u>2,441,781</u>
Total receivables			
Investments, at fair value			
US Government obligations	20,664,485	-	20,664,485
Corporate Bonds	45,948,746	-	45,948,746
Preferred Stock	36,863,843	-	36,863,843
Common Stock	301,836,417	13,548,618	315,385,035
Foreign Stock	107,979,950	14,094,844	122,074,794
Limited partnerships	18,124,324	-	18,124,324
Mutual funds	186,584,214	64,693,027	251,277,241
	<u>718,001,979</u>	<u>92,336,489</u>	<u>810,338,468</u>
Total investments			
Securities lending collateral	36,706,226	-	36,706,226
Due from fiduciary funds	463,086	-	463,086
	<u>785,487,093</u>	<u>92,629,524</u>	<u>878,116,617</u>
Total Assets			
LIABILITIES			
Accounts payable	187,410	61,691	249,101
Due to governmental funds	-	1,968,655	1,968,655
Due to fiduciary funds	904,270	871,590	1,775,860
Obligations under securities lending	36,706,226	-	36,706,226
	<u>37,797,906</u>	<u>2,901,936</u>	<u>40,699,842</u>
Total Liabilities			
NET ASSETS			
Net assets held in trust for pension and other postemployment benefits	<u>\$ 747,689,187</u>	<u>\$ 89,727,588</u>	<u>\$ 837,416,775</u>

MACOMB COUNTY, MICHIGAN
Combining Statement of Changes In Fiduciary Net Assets
Pension and Other Employee Benefit Trust Funds Funds
Year Ended December 31, 2005

	Employees' Retirement Fund	Retiree Health Care Fund	Total
ADDITIONS			
Contributions			
Employer	\$ 14,854,000	\$ 8,814,855	\$ 23,668,855
Employee	5,399,279	567,112	5,966,391
	<hr/>	<hr/>	<hr/>
Total contributions	20,253,279	9,381,967	29,635,246
	<hr/>	<hr/>	<hr/>
Investment income			
Net appreciation in fair value of assets	51,038,631	488,620	51,527,251
Interest	4,159,772	1,925	4,161,697
Dividends	7,868,661	5,442,558	13,311,219
Securities lending	201,833	-	201,833
	<hr/>	<hr/>	<hr/>
	63,268,897	5,933,103	69,202,000
Less investment expenses			
Management and custodial fees	2,441,450	-	2,441,450
Securities lending agent fees	79,618	-	79,618
	<hr/>	<hr/>	<hr/>
Net investment income	60,747,829	5,933,103	66,680,932
	<hr/>	<hr/>	<hr/>
Total additions	81,001,108	15,315,070	96,316,178
	<hr/>	<hr/>	<hr/>
DEDUCTIONS			
Benefit payments	32,554,707	9,297,651	41,852,358
Refunds of contributions	257,433	-	257,433
Administrative expense	186,601	84,314	270,915
	<hr/>	<hr/>	<hr/>
Total deductions	32,998,741	9,381,965	42,380,706
	<hr/>	<hr/>	<hr/>
Net increase in net assets	48,002,367	5,933,105	53,935,472
	<hr/>	<hr/>	<hr/>
NET ASSETS			
Beginning of year	699,686,820	83,794,483	783,481,303
	<hr/>	<hr/>	<hr/>
End of year	\$ 747,689,187	\$ 89,727,588	\$ 837,416,775
	<hr/>	<hr/>	<hr/>

MACOMB COUNTY, MICHIGAN
Combining Statement of Fiduciary Net Assets
Agency Funds
December 31, 2005

	<u>Trust and Agency</u>	<u>Payroll and Benefits</u>	<u>Miscellaneous Agency Funds</u>	<u>Total</u>
ASSETS				
Cash and pooled investments	\$ 21,893,645	\$ 5,962,283	\$ 3,206,059	\$ 31,061,987
Receivables				
Other	<u>680,301</u>	<u>892,088</u>	<u>1,837,866</u>	<u>3,410,255</u>
Total receivables	<u>680,301</u>	<u>892,088</u>	<u>1,837,866</u>	<u>3,410,255</u>
Due from fiduciary funds	113,416	1,199,358	-	1,312,774
Other assets	<u>4,843</u>	<u>-</u>	<u>-</u>	<u>4,843</u>
Total Assets	<u>\$ 22,692,205</u>	<u>\$ 8,053,729</u>	<u>\$ 5,043,925</u>	<u>\$ 35,789,859</u>
LIABILITIES				
Accounts payable	\$ 724,844	\$ 7,060,508	\$ 44,470	\$ 7,829,822
Accrued compensation and benefits	-	993,221	-	993,221
Deposits	8,899,665	-	2,289,746	11,189,411
Due to other governments	3,196,925	-	2,709,709	5,906,634
Due to business-type units	<u>9,870,771</u>	<u>-</u>	<u>-</u>	<u>9,870,771</u>
Total Liabilities	<u>\$ 22,692,205</u>	<u>\$ 8,053,729</u>	<u>\$ 5,043,925</u>	<u>\$ 35,789,859</u>

MACOMB COUNTY, MICHIGAN
Statement of Changes in Assets and Liabilities
Trust and Agency Fund
Year Ended December 31, 2005

	Balance 12/31/2004	Additions	Deletions	Balance 12/31/2005
ASSETS				
Cash and pooled investments	\$ 12,548,255	\$ 138,713,131	\$ 129,367,741	\$ 21,893,645
Receivables				
Other	367,426	329,301	16,426	680,301
Total receivables	367,426	329,301	16,426	680,301
Due from business-type units	101,212	-	101,212	-
Due from fiduciary funds	149,947	6,889	43,420	113,416
Due from component units	-	-	-	-
Other assets	2,356	156,013	153,526	4,843
Total Assets	<u>\$ 13,169,196</u>	<u>\$ 139,205,334</u>	<u>\$ 129,682,325</u>	<u>\$ 22,692,205</u>
LIABILITIES				
Accounts payable	\$ 1,164,911	\$ 74,349,350	\$ 74,789,417	\$ 724,844
Accrued compensation and benefits	-	-	-	-
Deposits	4,217,593	42,914,070	38,231,998	8,899,665
Due to other governments	3,038,697	37,984,435	37,826,207	3,196,925
Due to business-type units	4,742,273	47,234,455	42,105,957	9,870,771
Due to fiduciary funds	5,722	-	5,722	-
Total Liabilities	<u>\$ 13,169,196</u>	<u>\$ 202,482,310</u>	<u>\$ 192,959,301</u>	<u>\$ 22,692,205</u>

MACOMB COUNTY, MICHIGAN
Statement of Changes in Assets and Liabilities
Payroll and Benefits Agency Funds
Year Ended December 31, 2005

	Balance 12/31/2004	Additions	Deletions	Balance 12/31/2005
ASSETS				
Cash and pooled investments	\$ 4,531,064	\$ 175,260,920	\$ 173,829,701	\$ 5,962,283
Receivables				
Other	1,222,398	4,236,302	4,566,612	892,088
	1,222,398	4,236,302	4,566,612	892,088
Total receivables	1,222,398	4,236,302	4,566,612	892,088
Due from business-type units	2,898	-	2,898	-
Due from fiduciary funds	790,854	7,077,177	6,668,673	1,199,358
Other assets	9,765	29,294	39,059	-
	9,765	29,294	39,059	-
Total Assets	<u>\$ 6,556,979</u>	<u>\$ 186,603,693</u>	<u>\$ 185,106,943</u>	<u>\$ 8,053,729</u>
LIABILITIES				
Accounts payable	\$ 6,022,110	\$ 11,671,067	\$ 10,632,669	\$ 7,060,508
Accrued compensation and benefits	534,869	46,460,306	46,001,954	993,221
Due to governmental funds	-	-	-	-
	-	-	-	-
Total Liabilities	<u>\$ 6,556,979</u>	<u>\$ 58,131,373</u>	<u>\$ 56,634,623</u>	<u>\$ 8,053,729</u>

MACOMB COUNTY, MICHIGAN
Statement of Changes in Assets and Liabilities
Miscellaneous Agency Funds
Year Ended December 31, 2005

	Balance 12/31/2004	Additions	Deletions	Balance 12/31/2005
ASSETS				
Cash and pooled investments	\$ 2,825,408	\$ 683,148,967	\$ 682,768,316	\$ 3,206,059
Receivables				
Other	1,648,907	167,310,437	167,121,478	1,837,866
Total receivables	1,648,907	167,310,437	167,121,478	1,837,866
Due from governmental funds	-	-	-	-
Due from business-type units	30	-	30	-
Due from fiduciary funds	68,543	-	68,543	-
Total Assets	<u>\$ 4,542,888</u>	<u>\$ 850,459,404</u>	<u>\$ 849,958,367</u>	<u>\$ 5,043,925</u>
LIABILITIES				
Accounts payable	\$ 8,378	\$ 169,218,524	\$ 169,182,432	\$ 44,470
Deposits	2,362,718	14,191,799	14,264,771	2,289,746
Due to other governments	2,071,305	176,292,932	175,654,528	2,709,709
Due to governmental funds	-	-	-	-
Due to business-type units	1,134	-	1,134	-
Due to fiduciary funds	99,353	-	99,353	-
Total Liabilities	<u>\$ 4,542,888</u>	<u>\$ 359,703,255</u>	<u>\$ 359,202,218</u>	<u>\$ 5,043,925</u>